

## **EXHIBIT B**

**Rev. & Tax Code § 2187.** Every tax, penalty, or interest, including redemption penalty or interest, on real property is a lien against the property assessed.

**Rev. & Tax Code § 2192.** Every tax declared in this chapter to be a lien on real property, and every public improvement assessment declared by law to be a lien on real property, have priority over all other liens on the property, regardless of the time of their creation. Any tax or assessment described in the preceding sentence shall be given priority over matters including, but not limited to, any recognizance, deed, judgment, debt, obligation, or responsibility with respect to which the subject real property may become charged or liable.